



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

August 25, 2004

MEMORANDUM FOR DONNA C. HANSBERRY  
SENIOR ADVISOR TO THE COMMISSIONER, LMSB  
JO ANN PRAGER, MANAGER  
TAX SHELTER TECHNICAL ADVISORS  
ELIZABETH CASHIN, PROGRAM MANAGER  
ABUSIVE TAX AVOIDANCE TRANSACTIONS - OFFSHORE

FROM:

  
Mark W. Everson

Acting Commissioner of Internal Revenue

SUBJECT:

Designation to Act as "Competent Authority" Under Tax Treaties  
for the Joint International Tax Shelter Information Center  
(JITSIC)

I hereby delegate to each of you the authority to act as "competent or taxation authority" under the income tax treaties the United States has with Canada, Australia and the United Kingdom, for exchanges of information, in accordance with the terms and conditions of the applicable treaty or treaties, related to the Joint International Tax Shelter Information Centre (JITSIC). This authority is effective as of the date of this memorandum and will be effective until terminated. This authority may not be redelegated.

This memorandum supplements Commissioner's Delegation Order No. 4-12 (formerly Delegation Order No. 114, Revision **13**). Nothing in this memorandum should be construed to limit delegations of authority made in that order.